IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE EIGHTH DAY OF SEPTEMBER
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION Nos.17456 AND 17513 OF 2006

WRIT PETITION No.17456 OF 2006:

Between:

M/s.Malhotra Shaving Products (P) Ltd.,
Rep. by its Accountant and Authorised Signatory
Sri L.B.R.Sastry.

..... PETITIONER

AND

Assistant Commissioner (CT) (LTU),
Hyderabad Rural Division,
Hyderabad, and another.

....RESPONDENTS

WRIT PETITION No.17513 OF 2006:

Between:

M/s.Malhotra Shaving Products (P) Ltd.,
Rep. by its Accountant and Authorised Signatory
Sri L.B.R.Sastry.

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THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION Nos.17456 AND 17513 OF 2006

C O M M O N O R D E R
(Per Sri Justice J.Chelameswar)

These two writ petitions are filed by the same petitioner-M/s.Malhotra Shaving Products (P) Ltd, engaged in the business of manufacturing and marketing of shaving products such as razor blades etc. The tax liability of the petitioner for the assessment years 2001-2002 and 2002-2003 under the Central Sales Tax Act was determined by the Assistant Commissioner (CT) (LTU) in two separate proceedings dated 31.08.2004. Aggrieved by the said assessments, the petitioner preferred two appeals before the Appellate Deputy Commissioner (CT), Hyderabad. Pending those appeals, the petitioner sought stay of the collection of the disputed tax. The said applications were rejected. Aggrieved by the same, the petitioner preferred two revisions before the 2nd respondent, which were also dismissed by the 2nd respondent by two separate orders dated 15.04.2006.

In the meanwhile, the Appellate Deputy Commissioner dismissed the appeals on 15.04.2006. Aggrieved by the dismissal, it appears the petitioner carried the matter by way of two separate appeals before the A.P. Sales Tax Appellate Tribunal. In view of the rejection of the stay application earlier, the petitioner apprehends that it would not serve any useful purpose to approach the departmental authorities seeking stay of the recovery of the taxes. Hence,

these two writ petitions.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that these writ petitions can be disposed of at the admission stage itself directing the respondents not to take any coercive steps for recovery of the disputed tax with reference to the above-mentioned two assessment orders under the Central Sales Tax Act during the pendency of those appeals before the Sales Tax Appellate Tribunal subject to the condition that the petitioner deposits 50% of the disputed tax with reference to each of the above-mentioned assessment years within a period of two weeks from today. The amount of tax, if any, paid already with reference to assessment years in question, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petitions are disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

8TH SEPTEMBER, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION Nos.17456 AND 17513 OF 2006
(Per Sri Justice J.Chelameswar)

8TH SEPTEMBER, 2006